

INSTRUCTIONS – G/C ANNUAL/FINAL ACCOUNT FORM

1. **DOCUMENT TITLE** – Indicate in the title of the first page if this is the 1st, 2nd, 3rd annual account, final, amended or supplemental account.
2. **BEGINNING FIGURE** – If this is your FIRST ANNUAL account, begin the account with the balance of personal property figure from the Inventory form; enter that figure on the line in the “RECEIPTS” column, “Personal Property per Inventory”.

If this is a subsequent annual or FINAL account, begin the account with the balance from your last annual account form; enter that figure on the line in the “RECEIPTS” column, “Balance From Previous Account”.

3. **CATEGORIES** – The form provides for specific categories under “RECEIPTS” and “DISBURSEMENTS” as a guideline to information that the Court is looking for. The “Receipts” column should be a summarization funds received on behalf of the ward/conservatee during the accounting period, including social security or pension payments, proceeds from sales, interest on accounts, stock dividends, etc. The “DISBURSEMENTS” column should be a summarization of all expenditures for the benefit of the ward/conservatee during the accounting period.

4. **TOTAL RECEIPTS -**
FIRST ACCOUNT:
 Personal Property per Inventory
 +Total of Receipts
 =Total Receipts

ANNUAL ACCOUNT:
 Balance per Last Account
 +Total of Receipts
 =Total Receipts

5. **BALANCE DUE WARD/CONSERVATEE:**
 Total Receipts
 -Total Disbursements
 =Balance Due

6. **SCHEDULES** – Attach additional schedules to explain “Assets Omitted in Inventory”, “Gains on Sale of Property”, liquidation of assets such as redemption of stock, certificate of deposit, savings bonds, etc.
7. **VOUCHERS** – a voucher is evidence of payment. The Court requires vouchers for each expenditure included in the “DISBURSEMENTS” column. Acceptable vouchers are: original cancelled checks, copies of cancelled checks (front and back sides), or receipts marked “PAID” with an original signature on letterhead of the payee. The Court also requires that vouchers be sorted into the categories reflected on the account. Checks for reimbursement are not acceptable. Any checks written for “cash” will have to be substantiated.
8. **PERSONAL PROPERTY BALANCE** – The balance of personal property figure on page 2 of the account form must be the same as the “balance” on the front of the account. There cannot be a negative balance. If monies were advanced, there should be an entry in the receipts column.
9. **GAINS/LOSSES** – When property is sold for less than the inventory value, there should be an entry in the “DISBURSEMENTS” column for the amount of the loss. When property is sold for more than the inventory value, there should be an entry in the “RECEIPTS” column for the amount of the gain. Do not show fluctuations in the value of an asset on the annual account form until the asset is liquidated. Attach schedules as outlined in No. 3 above, to reflect gains, losses, liquidation of assets.

Note: Carry all gains and losses at Inventory value.

10. **CONTRACTS FOR DEED – Vendor's (seller's) interest:** Include Contract (date of contract, name of vendor(s), vendee(s), interest rate, and balance due) under "Other Personal Property"; include the legal description under "Real Estate on Hand". Vendee's (buyer's) interest: Include contract information under "Real Estate on Hand".
11. **ASSETS –** If an asset is purchased for the ward (automobile, television, furniture, etc.) during the accounting period, the asset and value must be reflected in the "RECEIPTS" column, with a corresponding entry for the expenditure under the "DISBURSEMENTS" column.

STATE OF MINNESOTA
COUNTY OF HENNEPIN

DISTRICT COURT
FOURTH JUDICIAL DISTRICT
PROBATE/MENTAL HEALTH DIVISION

File No. _____

Re: Guardianship/Conservatorship of

ANNUAL

FINAL
ACCOUNT OF:

Ward/Conservatee

Guardian_____/Conservator_____

For period ending: _____
(File within 30 days of
anniversary of appointment)

Address

Phone Number

RECEIPTS

DISBURSEMENTS

FIRST ACCOUNT		Bond Premiums	\$
TO SHOW		Attorney Fees	\$
Personal Property per Inventory	\$	Accrued but unpaid \$	XXXXXXXXXX
OR		Attorney Costs	\$
SECOND AND		Gdn/Cons Fees	\$
LATER ACCOUNT		Accrued but unpaid \$	XXXXXXXXXX
Balance per previous account	\$	Gdn/Cons Costs	\$
Omitted Assets		Rent	
Advances		Medical/Dental	
Interest		Real Estate	
Dividends		Taxes	
Income:		Court ordered disbursements (specify)	
• Pension			
• Railroad retirement		Inventory value of assets disposed	
• Social Security			
• VA benefits		Other (specify)	
• Workers compensation			
• Refunds			
• Medical reimbursements			
• Rent			
Proceeds from disposal of assets			
• Real property			
• Personal property			
Other (specify)			
TOTAL RECEIPTS	\$	TOTAL DISBURSED	\$
TOTAL DISBURSED	-\$		
*BALANCE DUE WARD/CONS	= \$		

Note: Categorized Vouchers (original endorsed checks or copies of both fronts and backs) must accompany this account.

You may round off cents to the nearest whole dollar. To do so, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar. But if you have to add two or more amounts to figure the amount to enter on a line, include cents when adding and only round off the total

PERSONAL PROPERTY ON HAND – ATTACH SCHEDULES WHEN NEEDED

Please describe property in detail

Cash, or due from _____ Bank, Acct No.

\$ _____

Mortgages/Contracts for Deed _____

\$ _____

Stocks and Bonds at Inventory Value (include number of shares and Certificate Nos. or Brokerage Firm Account No.)

\$ _____

Prepaid Funeral _____

\$ _____

Other Personal Property _____

\$ _____

Personal Property Balance Due Conservatee/Ward

\$ _____

(Figure must agree with Balance Due Ward/Cons shown on page 1)

REAL ESTATE ON HAND: (legal description and value)

General Information

None of the clothing, furniture, vehicles or other personal effects of the ward/conservatee were sold or otherwise disposed of during this accounting period except (IF NONE, WRITE "NONE" – THIS SECTION MUST BE COMPLETED)

The conservator/guardian herein represents that the present address of the ward/conservatee is _____, Minnesota, and present phone number is _____, and that there are on file and in force the following bond(s): (Give amount of each bond, name and address of each surety) _____

Check here if receiving benefits from Hennepin County Department of Economic Assistance. If receiving benefits from another County, please specify which County:

That conservator/guardian herein respectfully represents that said conservator/guardian has administered upon the estate of said conservatee/ward and herewith files said conservator/guardian's annual/final account.

WHEREFORE, said conservator/guardian prays that said account be examined, settled and allowed.

Dated _____

Guardian _____/Conservator _____

If this is a final account, see #4 on page 3

A hearing must be had if:

1. Any funds are received from the Veteran's Administration;
2. This is the first annual account;
3. Three years have elapsed since an annual account has been heard; or
4. This is a final account. In this instance, please add the language, "and said conservator/guardian and surety be discharged" after the WHEREFORE clause listed at the bottom of page 2. This is your petition for dishrag.

STATE OF MINNESOTA
COUNTY OF HENNEPIN

AFFIDAVIT

_____, being duly sworn, say that ___he ___ha___ read the foregoing account, that the same is the true and full account of _____ administration of said estate and of all property belonging to said estate, which has come into _____ hands or to _____ knowledge, and that ___he___ does not know any error in said account; that ___he___ has _____ read the foregoing petition and that the same is true; that a copy of the foregoing account, and notice to the ward/conservatee of the right to petition for restoration to capacity, discharge of guardian or conservator, or modification of the orders of guardianship or conservatorship has been given to the ward/conservatee (circle the method of service:

by mail

In person

Subscribed and sworn to before me this

_____ day of _____, 20_____

Notary Public, Hennepin County, MN
My Commission expires _____

Guardian____/Conservator____(s)

(NOTARIAL SEAL)

ATTORNEY/PRO SE _____

ADDRESS _____

PHONE _____

ATTORNEY I.D.
NUMBER _____